I hereby certify that this correspondence is being filed via EFS-Web with the United States Patent and Trademark Office on Frp ref 24, 200 7.

TOWNSEND and TOWNSEND and CREW LLP

Attorney Docket No.: 021227-000410US

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Richard Daifuku et al.

Application No.: 10/816,161

Filed: March 31, 2004

For: PRODRUGS OF HETEROARYL

COMPOUNDS

Customer No.: 20350

Mail Stop Issue Fee Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

In response to the Notice of Allowance mailed March 8, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.

Confirmation No. 9045

Examiner: Venkataraman Balasubramanian

Technology Center/Art Unit: 1624

AMENDMENT AFTER ALLOWANCE

UNDER 37 CFR § 1.312